IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NOS :27298 & 27299 of 2006

Dated: 2nd January 2007.

WRIT PETITION NO :27298 of 2006

Between:
M/s. Sai Krupa Oil Company, Bellary Road, Kurnool.

..... PETITIONER

AND

Commercial Tax Officer-I, near Ravi Theatre, Kurnool
and others.

.....RESPONDENTS

WRIT PETITION NO :27299 of 2006

Between:
M/s. Sai Krupa Oil Company, Bellary Road, Kurnool.

..... PETITIONER

AND

Commercial Tax Officer-I, near Ravi Theatre, Kurnool
and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NOs.27298 & 27299 OF 2006

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

Both these writ petitions are filed by the same petitioner; a partnership firm registered under the A.P.G.S.T. Act with the 1st respondent, carrying on business, as a dealer, in edible oil and edible oil cakes. The appeals against the assessment orders pertaining to the years 2000-01 and 2001-02 are pending before the Sales Tax Appellate Tribunal. During the pendency of the said appeals, the petitioner filed applications seeking stay of collection of the disputed tax. The said applications were rejected by the 2nd respondent by a common order dated 21-12-2006. Hence, the present respective writ petitions.

Heard the learned Government Pleader for Commercial Tax.

The total amount due under the disputed assessments is about Rs.12:69 lakhs, approximately.

The learned counsel for the petitioner very vehemently asserted that with reference to the earlier of the two assessment orders mentioned above, the same is clearly time barred.

In the circumstances, we are of the opinion that these writ petitions can be disposed of at this stage directing the respondents not to take any coercive steps for recovery of the disputed tax with reference to the abovementioned assessment years, during the pendency of the appeals before the Sales Tax Appellate Tribunal, on condition of the petitioner depositing an amount of Rs.5:00 lakhs within a period of six weeks from today. The amount already paid, if any, towards the disputed tax pertaining the abovementioned two assessment years, shall be given credit to while computing the present amount of Rs.5:00 lakhs.

Accordingly, with the above direction, both the writ petitions are disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

mrk

2nd January 2007